



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054

## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

#### AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 84, Commercial Taxes and Registration (B1), 27th July 2023,  
Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. II(2)/CTR/713(a-1)/2023.**

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

#### AMENDMENTS.

In the said notification,-

A. in Schedule I –2.5%,

(i) after S. No.99A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No.108 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S. No.156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after S. No.218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II-6%, against S. No.137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;

C. in Schedule III-9%,

(i) against S. No.16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;

(ii) against S. No.28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall come into force on 27th July, 2023.

[G.O.Ms. No. 85, Commercial Taxes and Registration (B1), 27th July 2023,  
Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054.]

#### **No. II(2)/CTR/713(a-2)/2023.**

In exercise of the powers conferred by sub-section (1) of Section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/1099(e-5)/2018, published at pages 3-4 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 31st December, 2018, namely:-

#### **AMENDMENTS.**

In the said notification,-

(A) in the opening paragraph, for the phrase "paragraph 4.41", the phrase "paragraph 4.40", shall be substituted;

(B) in the Explanation,-

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31st March, 2023;"

(ii) for clause (b), the following clause shall be substituted, namely:—

"(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;"

2. This notification shall come into force on the 27th July, 2023.

[G.O.Ms. No. 86, Commercial Taxes and Registration (B1), 27th July 2023,  
Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054.]

**No. II(2)/CTR/713(a-3)/2023.**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

**AMENDMENTS.**

In the said notification,-

(A) in the Table,

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

*“Explanation.— This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide Commercial Taxes and Registration Department Notification No. II(2)/CTR/609(b-1)/2022, dated the 22nd July, 2022.”;*

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a) for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letters “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(b) after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”;

(iii) against serial number 24, in column (3), in item (i), in the *Explanation*, in clause (i), sub-clause (h) shall be omitted.

(B) in Annexure V,

(i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date” shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “ The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

**“Annexure VI**

**FORM**

**Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

**Reference No.-**

Date:-

1. I/We \_\_\_\_\_ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year..... under forward charge by filing Annexure V on .....

2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;

3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name:-

GSTIN:-

PAN No.

Signature of Authorized representative:

Name Authorized Signatory:

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year".

2. This notification shall come into force with effect from 27th July, 2023.

[G.O.Ms. No. 87, Commercial Taxes and Registration (B1), 27th July 2023,  
Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054.]

#### **No. II(2)/CTR/713(a-4)/2023.**

In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-15)/2017, published at pages 119-143 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

#### **AMENDMENT.**

In the said notification, in the Table, against serial number 19C, for the entry in column (3), the following entry shall be substituted:-

(3)
"Satellite launch services."

2. This notification shall come into force with effect from 27th July, 2023.

[G.O.Ms. No. 88, Commercial Taxes and Registration (B1), 27th July 2023,  
Aadi 11, Sobakiruthu, Thiruvalluvar Aandu-2054.]

#### **No. II(2)/CTR/713(a-5)/2023.**

In exercise of the powers conferred by sub-section (3) of Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-16)/2017, published at pages 143-146 in Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

#### **AMENDMENTS.**

In the notification, in Annexure III, for the words and figures "during the Financial Year \_\_\_\_\_ under forward charge", the words and figures "from the Financial Year \_\_\_\_\_ under forward charge and have not reverted to reverse charge mechanism" shall be substituted.

2. This notification shall come into force with effect from 27th July, 2023.

B. JOTHI NIRMALASAMY,  
Secretary to Government.